

**Congress of the United States**  
**Washington, DC 20515**

April 15, 2021

The Honorable Joseph R. Biden, Jr.  
President  
The White House  
1600 Pennsylvania Ave NW  
Washington, DC 20500

Dear President Biden,

Thank you for your leadership during the Coronavirus Disease 2019 (COVID-19) pandemic. Your efforts have set us on the path to economic recovery, and will ensure that our constituents are receiving the assistance they need through the American Rescue Plan. Now, as you turn your attention to the American Jobs Plan, we urge you to address the \$10,000 cap President Trump placed on the State and Local Tax (SALT) deduction, which has hurt our constituents and people across the country since long before the COVID-19 pandemic began. The removal of this arbitrary cap is necessary and prudent as we seek remedies to help the American people during this time of recovery.

As you know, the SALT cap was enacted in 2017 as part of President Trump's so-called Tax Cuts and Jobs Act. That law reduced taxes for the wealthiest Americans and paid for the cuts in part by shifting the tax burden to middle-income families in our districts that claimed the SALT deduction. Devastatingly, this change has made it more challenging for Californians and residents of others states to purchase a home, long a central pillar of how the middle class achieves the American dream. As we work to build back better, the average family's ability to afford a home should be a priority.

Enactment of the SALT cap specifically targeted states and localities that have chosen to provide strong taxpayer support for critical government services such as education, health care, transit, and social services. The full SALT deduction creates an incentive for local governments to provide these key services, which have become even more critical during the COVID-19 pandemic. With a capped SALT deduction, our constituents are instead penalized for building strong government institutions in their states and cities.

While the SALT deduction is tarred by some as a tax break for the wealthy, a closer look tells another story. During the last year in which the SALT deduction was uncapped, more than 3 million families in California with an adjusted gross income below \$100,000 claimed the deduction. The deduction put thousands of dollars back into the pockets of these lower- and middle-income families so that they could afford basic expenses and grow their savings. For many, these savings were critical to buying a home or putting their children through college. Clearly, restoring the full SALT deduction is critical to supporting the middle class.

Your American Jobs Plan, and the associated Made in America Tax Plan, are a key part of ensuring our country emerges stronger from this pandemic. Alongside policies that create good

jobs and ensure corporations pay their share, we must restore fairness to the tax code for the middle class by restoring the SALT deduction.

This is an opportunity our constituents cannot afford to miss. We look forward to continuing to work with you to achieve these goals.

Sincerely,



MIKE LEVIN  
Member of Congress



JOSH HARDER  
Member of Congress



KATIE PORTER  
Member of Congress

/s/  
MIKE THOMPSON  
Member of Congress

/s/  
JULIA BROWNLEY  
Member of Congress

/s/  
GRACE F. NAPOLITANO  
Member of Congress

/s/  
ZOE LOFGREN  
Member of Congress

/s/  
J. LUIS CORREA  
Member of Congress

/s/  
JIMMY PANETTA  
Member of Congress

/s/  
JERRY MCNERNEY  
Member of Congress

/s/  
JARED HUFFMAN  
Member of Congress

/s/  
ERIC SWALWELL  
Member of Congress

/s/  
RO KHANNA  
Member of Congress

/s/  
BRAD SHERMAN  
Member of Congress

/s/  
KAREN BASS  
Member of Congress

/s/  
JOHN GARAMENDI  
Member of Congress

/s/  
SALUD CARBAJAL  
Member of Congress

/s/  
SARA JACOBS  
Member of Congress

/s/  
JIM COSTA  
Member of Congress

/s/  
TED W. LIEU  
Member of Congress

/s/  
ALAN LOWENTHAL  
Member of Congress

/s/  
RAUL RUIZ, M.D.  
Member of Congress

/s/  
DORIS MATSUI  
Member of Congress

/s/  
JIMMY GOMEZ  
Member of Congress

/s/  
BARBARA LEE  
Member of Congress

/s/  
MAXINE WATERS  
Member of Congress

/s/  
JUAN VARGAS  
Member of Congress

/s/  
JUDY CHU  
Member of Congress

/s/  
LUCILLE ROYBAL-ALLARD  
Member of Congress

/s/  
ADAM B. SCHIFF  
Member of Congress

/s/  
JACKIE SPEIER  
Member of Congress

/s/  
ANNA G. ESHOO  
Member of Congress

/s/  
NANETTE DIAZ BARRAGÁN  
Member of Congress

/s/  
MARK DESAULNIER  
Member of Congress

/s/  
MARK TAKANO  
Member of Congress

/s/  
LINDA T. SÁNCHEZ  
Member of Congress

/s/  
NORMA J. TORRES  
Member of Congress

/s/  
TONY CÁRDENAS  
Member of Congress

/s/  
AMI BERA, M.D.  
Member of Congress

/s/  
SCOTT H. PETERS  
Member of Congress

/s/  
PETE AGUILAR  
Member of Congress

CC: The Honorable Nancy Pelosi, Speaker, U.S. House of Representatives  
The Honorable Chuck Schumer, Majority Leader, U.S. Senate